GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) – Amendment to Andhra Pradesh Goods and Services Tax Rules, 2017 – Notification – Orders - Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 391 Dated: 23-07-2018

Read the following:

1) The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extraordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
2) G.O.Ms.No.227, Revenue (CT-II) Department, dt:22-06-2017.
3) G.O.Ms.No.268, Revenue (CT-II) Department, dt:29-06-2017.
4) G.O.Ms.No.275, Revenue (CT-II) Department, dt:30-06-2017.
5) G.O.Ms.No.288, Revenue (CT-II) Department, dt:12-07-2017.
6) From the CCT, Letter No.CCW/ GST/74/2015, dated 28.07.2017.
7) G.O.Ms.No.375, Revenue (CT-II) Department, dt:18-08-2017.
8) From the CCT's Ref.No.CCW/GST/74/2015-A, Dated:18-08-2017.
9) G.O.Ms.No.382, Revenue (CT-II) Department, dt:22-08-2017.
10) From the CCT Letter.No.CCW/GST/74/2015, Dated:30-08-2017.
11) G.O.Ms.No.417, Revenue (CT-II) Department, dt:19-09-2017.
12) From the CCT's, Letter No.CCW/GST/74/2015, dated.18-09-2017.
13) G.O.Ms.No.459, Revenue (CT-II) Dept., Dt.16-10-2017.
14) From the CCT's Letter.CCW/GST/74/2015, Dt.03-10-2017.
15) G.O.Ms.No.484, Revenue (CT-II) Dept., Dt.31-10-2017.
16) From the CCT, Letter No.CCW/GST/74/2015, dated.13-10-2017.
17) G.O.Ms.No.488, Revenue (CT-II) Dept., Dt.31-10-2017.
18) From the CCT, Letter No.CCW/GST/74/2015, dated.18-10-2017.
19) G.O.Ms.No.495, Revenue (CT-II) Dept., Dt.03-11-2017.
20) From the CCT, Letter No.CCW/GST/74/2015, dated.27-10-2017.
21) G.O.Ms.No.559, Revenue (CT-II) Dept., Dt.24-11-2017.
22) From the CCT, Letter No.CCW/GST/74/2015, dated.15-11-2017.
23) G.O.Ms.No.581, Revenue (CT-II) Dept., Dt.08-12-2017.
24) From the CCT, Letter No.CCW/GST/74/2015, dated:21-12-2017.
25) G.O.Ms.No.18, Revenue (CT-II) Dept., Dt.10-01-2018.
26) From the CCT, Letter No.CCW/GST/74/2015, dated 29-12-2017.
27) G.O.Ms.No.35, Revenue (CT-II) Dept., Dt.24-01-2018.
28) From the CCT, Letter No.CCW/GST/74/2015, dated 23 -01-2018.
29) G.O.Ms No.82, Revenue (CT-II) Dept. Dt.16-02-2018
30) From the CCT, Letter No.CCW/GST/74/2015, dated 13-03-2018.
31) G.O.Ms No.138 , Revenue (CT-II) Dept. Dt. 27-03-2018
32) From the CCT, Letter No.CCW/GST/74/2015, dated 23-03-2018
33) G.O.Ms No.161, Revenue (CT-II) Dept. Dt.11-04-2018
34) From the CCT, Letter No.CCW/GST/74/2015, dated:23 -04-2018
35) G.O.Ms No. 208, Revenue (CT-II) Dept. Dt.03-05-2018
36) From the CCT, Letter No.CCW/GST/74/2015, dated:12-06-2018.

* * * *

ORDER:

The following notification will be published in an Extra-ordinary issue of the Andhra Pradesh Gazette dated.24 -07-2018.

NOTIFICATION

In exercise of the powers conferred by section 164 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh hereby make the following rules further to amend the Andhra Pradesh Goods and Services Tax Rules, 2017, issued in G.O.Ms.No.227, Revenue (CT-II) Department dated.22-06-2017 as subsequently amended.

(1) These rules may be called the Andhra Pradesh Goods and Services Tax (Nineteenth Amendment) Rules, 2018.

(2) Save as otherwise provided, they shall be deemed to have come into force with effect on and from 13th June, 2018.

AMENDMENTS

In the Andhra Pradesh Goods and Services Tax Rules, 2017, -

i. in rule 37, in sub-rule (1), after the proviso, the following proviso shall be added, namely:-

"Provided further that the value of supplies on account of any amount added in accordance with the provisions of clause (b) of sub-section (2) of section 15 shall be deemed to have been paid for the purposes of the second proviso to sub-section (2) of section 16."

ii. in rule 83, in sub-rule (3), in the second proviso, for the words "one year", the words "eighteen months" shall be substituted;

iii. with effect on and from 01st July, 2017, in rule 89, for sub-rule (5), the following shall be substituted, namely:-

"(5) In the case of refund on account of inverted duty structure, refund of input tax credit shall be granted as per the following formula:-
Maximum Refund Amount = {(Turnover of inverted rated supply of goods and services) x Net ITC ÷ Adjusted Total Turnover} - tax payable on such inverted rated supply of goods and services.

Explanation:- For the purposes of this sub-rule, the expressions –

(a) Net ITC shall mean input tax credit availed on inputs during the relevant period other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both; and

(b) Adjusted Total turnover shall have the same meaning as assigned to it in sub-rule (4)."

iv. with effect on and from 01st July, 2017, in rule 95, in sub-rule (3), for clause (a), the following shall be substituted, namely:-

"(a) the inward supplies of goods or services or both were received from a registered person against a tax invoice";

v. in rule 97, in sub-rule (1), after the proviso, the following proviso shall be inserted, namely:-

"Provided further that an amount equivalent to fifty per cent of the amount of cess determined under sub-section (5) of section 54 read with section 11 of the Goods and Services Tax (Compensation to States) Act, 2017 (Act No.15 of 2017), shall be deposited in the Fund.";

vi. in rule 133, for sub-rule (3), the following shall be substituted, namely,-

"(3) Where the Authority determines that a registered person has not passed on the benefit of the reduction in the rate of tax on the supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices, the Authority may order-

(a) reduction in prices;

(b) return to the recipient, an amount equivalent to the amount not passed on by way of commensurate reduction in prices along with interest at the rate of eighteen per cent. from the date of collection of the higher amount till the date of the return of such amount or recovery of the amount including interest not returned, as the case may be;

(c) the deposit of an amount equivalent to fifty per cent. of the amount determined under the above clause in the Fund constituted under section 57 and the remaining fifty per cent. of the amount in the Fund constituted under section 57 of the Central Goods and Services Tax Act, 2017, where the eligible person does not claim return of the amount or is not identifiable;

(d) imposition of penalty as specified under the Act; and

(e) cancellation of registration under the Act.

vii. in rule 138, in sub-rule (14), after clause (n), the following clause shall be inserted, namely:-

"(o) where empty cylinders for packing of liquefied petroleum gas are being moved for reasons other than supply.";

viii. in **FORM GSTR-4,** in the Instructions, for instruction 10, the following shall be substituted, namely:-

"10. For the tax periods July, 2017 to September, 2017, October, 2017 to December, 2017, January, 2018 to March, 2018 and April, 2018 to June, 2018, serial 4A of Table 4 shall not be furnished.";

ix. with effect on and from 01st July, 2017, in **FORM GST PCT-01,** in PART B, in the Table

a. against Sl. No. 4, in column (3) after entry (10), the following shall be added, namely "(11) Sales Tax practitioner under existing law for a period of not less than five years

(12) tax return preparer under existing law for a period of not less than five years";

b. after the heading **"Consent",** the following shall be inserted, namely:-

"**Declaration**

I hereby declare that:

i. *I am a citizen of India;*
ii. *I am a person of sound mind;*
iii. *I have not been adjudicated as an insolvent; and*
iv. *I have not been convicted by a competent court.*";

x. in **FORM GST RFD-01,** in Annexure-1,

a. for Statement 1A, the following Statement shall be substituted, namely:-

"Statement 1A

[see rule 89(2)(h)]

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

Sl. No.	Details of invoices of inward supplies received				Tax paid on inward supplies			Details of invoices of outward supplies issued			Tax paid on outward supplies		
	GSTIN of the supplier	No.	Date	Taxable Value	Integrated Tax	Central Tax	State Tax /Union territory Tax	No.	Date	Taxable Value	Integrated Tax	Central Tax	State Tax / Union territory Tax
1	2	3	4	5	6	7	8	9	10	11	12	13	14
													";"

b. for Statement 5B, the following Statement shall be substituted, namely:-

"Statement 5B

[see rule 89(2)(g)]

Refund Type: On account of deemed exports

(Amount in Rs)

Sl. No.	Details of invoices of outward supplies in case refund is claimed by supplier/Details of invoices of inward supplies in case refund is claimed by recipient				Tax paid			
	GSTIN of the supplier	No.	Date	Taxable Value	Integrated Tax	Central Tax	State Tax /Union Territory Tax	Cess
1	2	3	4	5	6	7	8	9
								;"

xi. in **FORM GST RFD-01A,** in Annexure-1,

a. for Statement 1A, the following Statement shall be substituted, namely:-

"Statement 1A
[see rule 89(2)(h)]

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

Sl. No.	Details of invoices of inward supplies received				Tax paid on inward supplies			Details of invoices of out ward supplies issued			Tax paid on outwa rd supplies		
	GSTIN of the supp-lier	No.	Date	Taxa-ble Value	Integra ted Tax	Cen-tral Tax	State Tax / Union territ ory Tax	No.	Date	Taxable Value	Integr ated Tax	Cen-tral Tax	State Tax / Union territ ory Tax
1	2	3	4	5	6	7	8	9	10	11	12	13	14
													";"

b. for Statement 5B, the following Statement shall be substituted, namely:-

"Statement 5B
[see rule 89(2)(g)]
Refund Type: On account of deemed exports

(Amount in Rs)

Sl. No.	Details of invoices of outward supplies in case refund is claimed by supplier/Details of invoices of inward supplies in case refund is claimed by recipient				Tax paid			
	GSTIN of the supplier	No.	Date	Taxable Value	Integrated Tax	Central Tax	State Tax /Union Territory Tax	Cess
1	2	3	4	5	6	7	8	9
								."

((BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

Dr.D.SAMBASIVA RAO,
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada) The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.

Copy to:
The Secretary, Sales Tax Appellate Tribunal, D.No.60-50-30/12(2), Meghana Towers, Opp:Gurudwara Bus Stop, Visakhapatnam-530013.
The State Representative before the Sales Tax Appellate Tribunal, O/o. the Secretary, Sales Tax Appellate Tribunal, D.No.50-50-30/12(2), Meghana Towers, Opp:Gurudwara Bus Stop,Visakhapatnam-530 013.

The Director General, General Administration (Vigilance & Enforcement)
Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister.
The P.S. to the Hon'ble Minister (Finance & Commercial Taxes).
The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).
The Law (H) Department.
Sf/Sc.

//FORWARDED BY ORDER //

SECTION OFFICER